

Sample Coding for Repair/Renovation Expenditures (Minor Capital):

EFM 45 report: Page 8E, columns 3 and/or 4

Definition: This fund is used to account for the accumulation of resources for minor capital projects, such as roof replacements. This fund should not be used to account for the construction of new facilities or additions to existing facilities. This fund is used to account for Revolving Renovation Fund loans, other than loans for Priority III Learning Space Upgrades, and the outlay of these loans; principal payments on these loans should be included under Fund 100.

NOTE: projects should be classified as either an improvement project or a renovation project as defined below.

Sample coding for Capital Enhancement and Improvement**Definition:**

Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. For

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8						
	400	0000	2680	1180	01-19	Regular salaries (for work done by current employees)
	400	0000	2680	2080	01-19	Regular benefits, excluding retirement
	400	0000	2680	2380	01-19	Regular retirement
	400	0000	2680	3000	01-19	Purchased Professional/Technical Services
	400	0000	2680	3400	01-19	Contracted services
	400	0000	2680	4000	01-19	Purchased Property Services
	400	0000	2680	4300	01-19	Purchased Repair/Maintenance Services
	400	0000	2680	4320	01-19	Technology Related Repairs/Maintenance
	400	0000	2680	5000	01-19	Other Purchased Services
	400	0000	2680	6000	01-19	All Supplies
	400	0000	2680	7000	01-19	Property (fixed asset)
	400	0000	2680	7001	01-19	Property (supply asset)
	400	0000	2680	7100	01-19	Land
	400	0000	2680	7200	01-19	Buildings
	400	0000	2680	7300	01-19	Equipment (fixed asset)
	400	0000	2680	7301	01-19	Equipment (supply asset)
	400	0000	2680	7340	01-19	Technology Related Hardware (fixed asset)
	400	0000	2680	7341	01-19	Technology Related Hardware (supply asset)
	400	0000	2680	7350	01-19	Technology Related Software (fixed asset)
	400	0000	2680	7351	01-19	Technology Related Software (supply asset)
	400	0000	2680	8000	01-19	Miscellaneous
	400	0000	2680	8310	01-19	Principal
	400	0000	2680	8320	01-19	Interest
	400	0000	2680	9000	01-19	Other items

Secondary 9-12 Same coding string as above EXCEPT utilizing cost centers 30-38

Sample coding for Capital Renewal and Renovation**Definition:**

Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. Examples include: replacing a roof covering, replacing a boiler, installing new windows.

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8						
	400	0000	2690	1180	01-19	Regular salaries (for work done by current employees)
	400	0000	2690	2080	01-19	Regular benefits, excluding retirement
	400	0000	2690	2380	01-19	Regular retirement
	400	0000	2690	3000	01-19	Purchased Professional/Technical Services
	400	0000	2690	3400	01-19	Contracted services
	400	0000	2690	4000	01-19	Purchased Property Services
	400	0000	2690	4300	01-19	Purchased Repair/Maintenance Services
	400	0000	2690	4320	01-19	Technology Related Repairs/Maintenance
	400	0000	2690	5000	01-19	Other Purchased Services
	400	0000	2690	6000	01-19	All Supplies
	400	0000	2690	7000	01-19	Property (fixed asset)
	400	0000	2690	7001	01-19	Property (supply asset)
	400	0000	2690	7100	01-19	Land
	400	0000	2690	7200	01-19	Buildings
	400	0000	2690	7300	01-19	Equipment (fixed asset)
	400	0000	2690	7301	01-19	Equipment (supply asset)
	400	0000	2690	7340	01-19	Technology Related Hardware (fixed asset)

400	0000	2690	7341	01-19	Technology Related Hardware (supply asset)
400	0000	2690	7350	01-19	Technology Related Software (fixed asset)
400	0000	2690	7351	01-19	Technology Related Software (supply asset)
400	0000	2690	8000	01-19	Miscellaneous
400	0000	2690	8310	01-19	Principal
400	0000	2690	8320	01-19	Interest
400	0000	2690	9000	01-19	Other items

Secondary 9-12 Same coding string as above EXCEPT utilizing cost centers 30-38